

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Disabled Access Credit► **Attach to your tax return.**

OMB No. 1545-1205

2004Attachment
Sequence No. **86**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Total eligible access expenditures (see instructions)	1		
2	Minimum amount	2	\$	250 00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4	\$10,000	00
5	Enter the smaller of line 3 or line 4.	5		
6	Multiply line 5 by 50% (.50)	6		
7	Disabled access credits from pass-through entities:			
	If you are a—	Then enter the total of the current year disabled access credits from—		
	a Shareholder	Schedule K-1 (Form 1120S), box 13, Code G, H, or L		
	b Partner	Schedule K-1 (Form 1065), box 15, Code G, H, or L		
7		7		
8	Current year credit. Add lines 6 and 7, but do not enter more than \$5,000	8		

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

9	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 43			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
10	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35			
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
11	Add lines 9 and 10	11		
12a	Foreign tax credit	12a		
b	Credits from Form 1040, lines 46 through 49 and 51 through 53	12b		
c	Possessions tax credit (Form 5735, line 17 or 27)	12c		
d	Credit for fuel from a nonconventional source	12d		
e	Qualified electric vehicle credit (Form 8834, line 20)	12e		
f	Add lines 12a through 12e.	12f		
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13		
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33			
	• Corporations. Enter the amount from Form 4626, line 12.			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
17	Enter the greater of line 15 or line 16	17		
18	Subtract line 17 from line 13. If zero or less, enter -0-	18		
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions	19		